



मध्यप्रदेश राजपत्र

(असाधारण)

प्राधिकार से प्रकाशित

क्रमांक 474]

भोपाल, बुधवार, दिनांक 29 अगस्त 2018—भाद्र 7, शक 1940

वाणिज्यिक कर विभाग

मंत्रालय, वल्लभ भवन, भोपाल

Bhopal, the 29th August 2018

No. F A 3-27-2018-1-V (75).—In exercise of the powers conferred by Section 148 of the Madhya Pradesh Goods and Services Tax Act, 2017 (19 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in FORM GSTR-1 of the Madhya Pradesh Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely :—

TABLE

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July-September, 2018	31 st October, 2018
2	October-December, 2018	31 st January, 2019
3	January-March, 2019	30 th April, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of Section 38 and sub-section (1) of Section 39 of the said Act, for the months of July, 2018 to March, 2019 shall be subsequently notified in the official Gazette.

4. This notification shall deemed to have come into force w.e.f. 10th of August, 2018.

By order and in the name of the Governor of Madhya Pradesh,
ARUN PARMAR, Dy. Secy.